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## Quality and Peer Reviews Due August 31

All firms that perform attest functions (audits, reviews or compilations) in Tennessee must have a quality or peer review completed once every three years.

The Tennessee State Board of Accountancy (TSBA) and the American Institute of Certified Public Accountants/Tennessee Society of Certified Public Accountants (AICPA/TSCPA) requirements for quality or peer reviews do not always agree on when the review must be completed.

All firms in the TSBA Quality Review Program must comply with the Board's due date deadline to comply with the Board's requirement. Your firm has until **August 31** of its assigned due date year to complete its quality or peer review for Board compliance. An approved reviewer must perform your review. A list of qualified reviewers is provided in the TSBA Quality Review Manual. Once your review is completed, you must submit form 700 of the TSBA Quality Review Manual, along with any letters or comment/response to the Board.

If your firm is in the AICPA/TSCPA Peer Review Program, you must notify the Board of this and provide the Board with proof of your AICPA/TSCPA due date deadline. The Board will accept the AICPA/TSCPA due date deadline only if we have written notification. The due date for the AICPA/TSCPA reviews refers to the date all review documents must be completed and submitted to the TSCPA. Documents submitted to the TSCPA must include the report and Letter of Comment/Letter of Response, if applicable. Once your review is completed and accepted by the

AICPA/TSCPA, you must forward the Board a copy of your acceptance letter. Please note that the AICPA/TSCPA does **not** supply the Board with proof that your review has been completed. If your firm has been granted an extension to complete its peer review by the AICPA/TSCPA, you must also apply for an extension from the Board. Obtaining an extension through the AICPA/TSCPA does not mean automatic approval of such a request by the Board.

If you have any questions regarding the Board's Quality Review Program, please contact Leona Holston, Firm Registration Coordinator, at (615)741-2550. If you have questions concerning the AICPA/TSCPA's Peer Review program, please contact Beth Gaines, Peer Review Coordinator, at (615)377-3825.

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## **CPE Audit In Progress**

The Board staff is in the process of conducting CPE audits. If you have been selected for the audit please complete the blue audit form sent to you and return it along with your original certificates of completion to the Board office. Please do not send any coursework documentation (workbooks, cd-roms, etc.). We do not need this and we will not be responsible if it is misplaced. As soon as your audit is complete and in compliance we will return your certificates to you. We plan to have all audits completed by late Fall.

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## Earn Free CPE Credit

The Tennessee State Board of Accountancy has approved the Quality Assurance Service (QAS) sponsored by the National Association of State Boards of Accountancy. The QAS ensures the quality and integrity of self-study CPE courses by recognizing those CPE providers who meet nationally recognized standards. As part of the application process, QAS applicants must submit a course for review so that it can be "pre-tested."

NASBA needs volunteers for the pre-testing of courses. Chosen participants will take a self-study course and report on its content, quality, and testing length of time. Fields of study include: accounting and auditing, taxation, consulting services, management, and specialized knowledge and applications. Free CPE hours will be granted in return for participation.

Interested CPAs should contact Yordanos Burney, 615-880-4240 or email [yburney@nasba.org](mailto:yburney@nasba.org).

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## Changes of Address now Acceptable by Fax and E-mail

Changes of address can now be accepted by fax and e-mail. Please notify the Board within thirty days of the change, otherwise you will be violating state law.

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